

**WHATCOM COUNTY
Criminal Justice Tax**

Effective February 1, 2000, Whatcom County will increase the local sales and use tax by one-tenth of one percent (.001). The combined state and local tax for the county is indicated below. The funds from the tax increase will be used for local criminal justice programs.

Retail businesses must collect the higher rate of sales tax on charges made for sales and retail services within the county. Businesses or persons located within the county will be subject to the higher rate of use tax on items for which no sales tax has been paid within the county.

This will increase the sales/use tax you should collect to:

Location	Location Code Number	Sales and/or Use Tax Rate	State Sales Tax Rate	Total Tax
Unincorporated Areas	3700	.011	.065	.076
Unincorporated PTBA	3737	.014	.065	.079
Bellingham	3701	.014	.065	.079
Blaine	3702	.014	.065	.079
Everson	3703	.014	.065	.079
Ferndale	3704	.014	.065	.079
Lynden	3705	.014	.065	.079
Nooksack	3706	.014	.065	.079
Sumas	3707	.014	.065	.079

This notice is sent to businesses that have reported local sales or use tax to any of the above location codes within the last year. The Sales Tax Collection Schedules for the new combined state and local tax rate of 7.6% and 7.9% are attached.

If you have questions or if additional Sales Tax Collection Schedules are needed, please call the Department of Revenue at (800) 647-7706.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Phone: (800) 647-7706

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.